

Author: Anderson Analyst: Deborah Barrett Bill Number: AB 1360
 Related Bills: See prior Analysis Telephone: 845-4301 Amended Date: May 21, 2007
 Attorney: Tommy Leung Sponsor: _____

SUBJECT: FTB Postmark Notices of Proposed Deficiency Assessment Mailed To Taxpayers After January 1, 2008

____ ANALYSIS NOT REQUIRED of this bill – Not within scope of responsibility of this department.

____ TECHNICAL BILL – No program or fiscal changes to existing program.

____ BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.

____ TECHNICAL AMENDMENT – No change in previously submitted analysis required.

____ Approved position of prior analysis is _____.

____ MINOR AMENDMENT – Remainder of previous analysis of the bill as amended

X April 30, 2007, still applies.

____ MINOR AMENDMENT – No change in approved position of _____.

____ See Comments below

____ OTHER – See comments below.

COMMENTS:

This bill would require Franchise Tax Board to postmark any Notice of Proposed Deficiency Assessment or any final deficiency notice mailed to a taxpayer after January 1, 2008.

The May 21, 2007, amendments made technical, non-substantive changes and added coauthors to the bill. The amendments do not impact the department's operations, programs, or costs. The department's analysis of the bill as amended April 30, 2007, still applies.

Board Position:

____ S ____ NA ____ NP
 ____ SA ____ O X NAR
 ____ N ____ OUA ____ PENDING

Franchise Tax Board Staff

Date

Deborah Barrett

5/31/07